

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

February 2013

SUMMARY

Total Taxes this Month:	\$	3,587,728
Compared to Last Year:		3,626,662
Percentage change:		(1.1) %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

February 2013

Overview

Month of February: Total Sales and Use Tax for the month of February decreased overall by 1.1% compared to last year. Current Sales Tax collection increased by 1.9% and current Use Tax collections decreased by 19.9%.

Year to Date: Total Sales and Use Tax through February increased by 4.5% for 2013. The Sales Tax component increased by 6.2% and the Use tax component decreased by 4.2%.

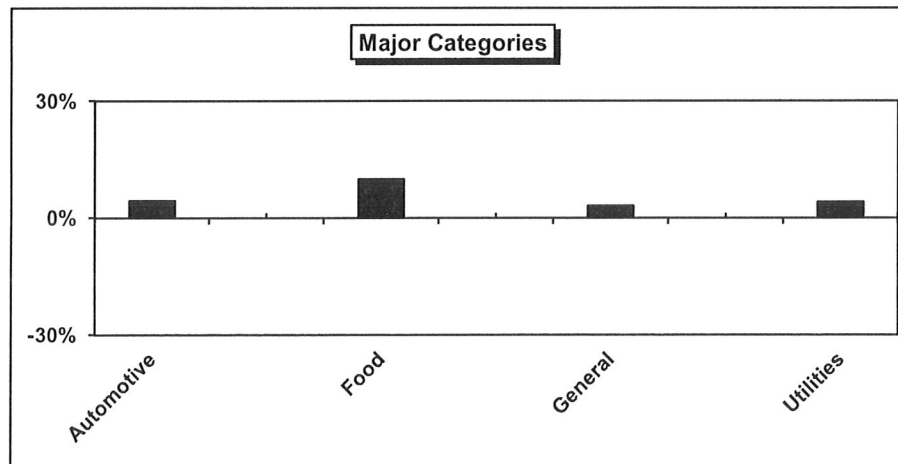
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

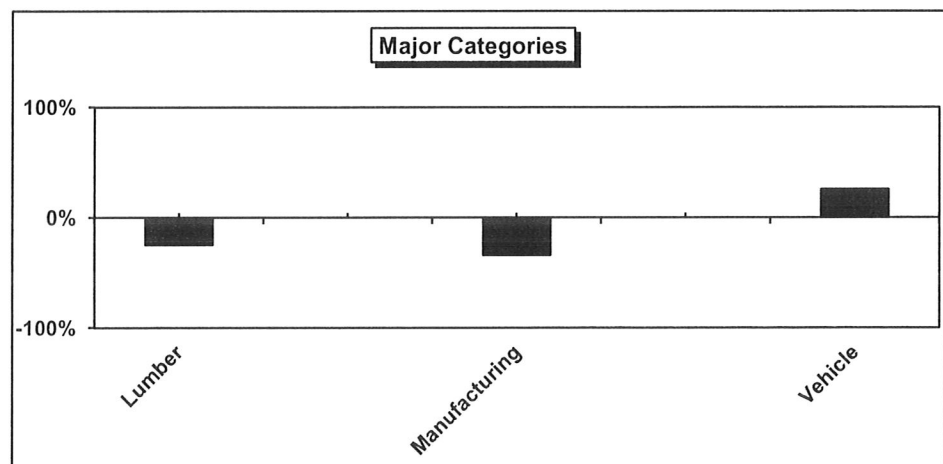
Sales Tax Activity

The *Automotive, Food, General, and Utilities* categories showed increases of 4.4%, 9.9%, 3.1%, and 4.1% when compared to 2012 year to date.



Use Tax Activity

The *Vehicle* category showed an increase of 25.7%, while *Lumber* and *Manufacturing* categories showed decreases of 24.8% and 34.3% when compared to 2012 year to date.

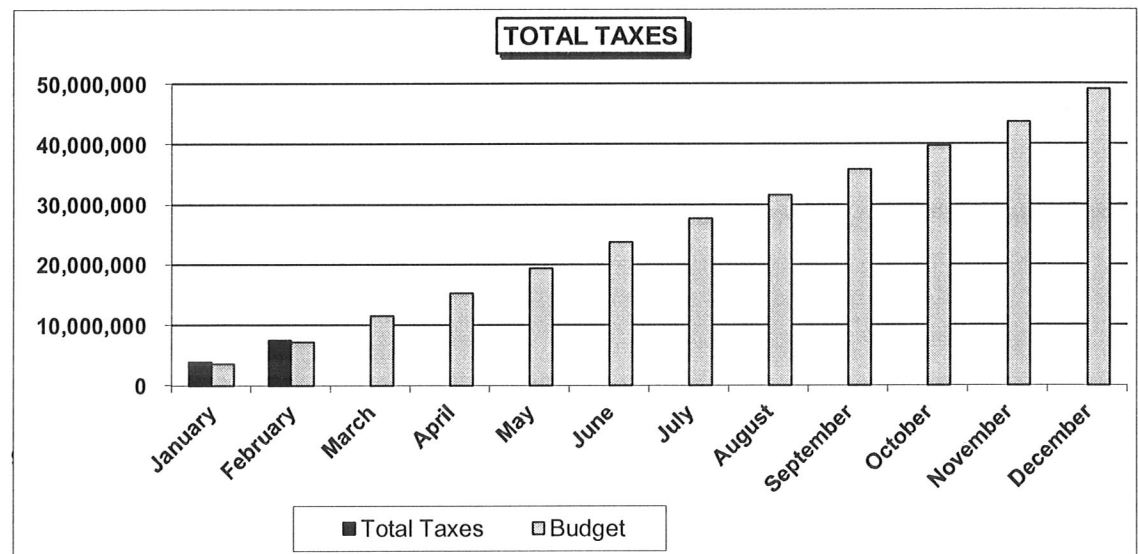


SALES & USE TAX - BUDGET TO ACTUAL

February
2013

3

	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5			-
April	3,761,618	15,292,805	31.1			-
May	4,083,477	19,376,283	39.5			-
June	4,358,014	23,734,297	48.3			-
July	3,911,145	27,645,442	56.3			-
August	4,003,471	31,648,913	64.5			-
September	4,245,131	35,894,044	73.1			-
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
Total	\$ 49,094,526			\$ 6,367,038	1,155,766	7,522,804



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year February 2013

4

	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	3,659,703	127,587	3,787,290	3,888,268	142,786	4,031,053	6.2%	11.9%	6.4%	1.78%
PIF Fund	-	609,486	609,486	-	563,026	563,026	n/a	-7.6%	-7.6%	-14.33%
Other Funds	2,333,061	469,884	2,802,945	2,478,771	449,955	2,928,726	6.2%	-4.2%	4.5%	-0.41%
All Funds Total	5,992,763	1,206,958	7,199,721	6,367,039	1,155,767	7,522,806	6.2%	-4.2%	4.5%	-0.41%
Budgeted Increase							1.2%	-9.1%	-0.41%	

General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after two months is that the General Fund share of revenue from sales and use tax is up by 6.4%. The increase necessary to reach the 2013 budget is 1.78%.

Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After two months, the PIF decreased by 7.6%, which is above the 14.33% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 4.5%.

SALES AND USE TAX

February

2013

5

ACCOUNT GROUPS

February
2013

February
2012

INC
(DEC)

YTD
2013

YTD
2012

INC
(DEC)

GRAND TOTALS

Active Accounts	8,404	8,173	231	8,404	8,173	231
Net Taxable Sales	93,203,525	91,413,425	2.0 %	195,208,073	183,599,420	6.3 %
Net Sales Tax	3,008,253	2,951,643	1.9 %	6,307,607	5,924,837	6.5 %
Delinquent Sales Tax	24,502	22,973	-	46,787	36,815	-
Use Tax	499,470	623,765	(19.9) %	1,104,673	1,203,291	(8.2) %
Delinquent Use Tax	46,595	0	-	51,093	3,667	-
Other Revenue*	8,908	28,281	-	12,644	31,110	-
Total Revenue	3,587,728	3,626,662	(1.1) %	7,522,804	7,199,720	4.5 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

February

2013

6

ACCOUNT GROUPS

01000 Apparel

	February 2013	February 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	92	96	(4)	92	96	(4)
Net Taxable Sales	1,595,311	1,547,640	3.1 %	3,347,175	3,039,604	10.1 %
Net Sales Tax	51,825	50,214	3.2 %	108,739	98,603	10.3 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	49	326	(85.0) %	211	635	(66.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	96	-	11	176	-
Total Revenue	51,885	50,636	2.5 %	108,961	99,414	9.6 %
% of Total Revenue	1.4 %	1.4 %	0.0 %	1.4 %	1.4 %	0.0 %

02000 Automotive

Active Accounts	301	294	7	301	294	7
Net Taxable Sales	7,636,390	7,171,191	6.5 %	15,064,287	14,443,286	4.3 %
Net Sales Tax	246,338	228,528	7.8 %	485,353	464,743	4.4 %
Delinquent Sales Tax	1,714	1,297	-	1,714	1,297	-
Use Tax	2,409	2,708	(11.0) %	4,824	4,473	7.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	452	0	-	452	413	-
Total Revenue	250,913	232,533	7.9 %	492,343	470,926	4.5 %
% of Total Revenue	7.0 %	6.4 %	0.6 %	6.5 %	6.5 %	0.0 %

03000 Food

Active Accounts	448	439	9	448	439	9
Net Taxable Sales	33,328,878	31,637,441	5.3 %	68,518,128	62,268,627	10.0 %
Net Sales Tax	1,072,470	1,021,392	5.0 %	2,212,350	2,013,031	9.9 %
Delinquent Sales Tax	11,269	10,335	-	19,375	15,378	-
Use Tax	10,346	7,485	38.2 %	25,657	15,092	70.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	362	-	133	362	-
Total Revenue	1,094,085	1,039,575	5.2 %	2,257,515	2,043,863	10.5 %
% of Total Revenue	30.5 %	28.7 %	1.8 %	30.0 %	28.4 %	1.6 %

SALES AND USE TAX

February

2013

7

ACCOUNT GROUPS

04000 Home Furnishings

	February 2013	February 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	237	244	(7)	237	244	(7)
Net Taxable Sales	3,360,525	3,879,716	(13.4) %	6,424,245	7,216,778	(11.0) %
Net Sales Tax	106,163	120,529	(11.9) %	201,533	219,081	(8.0) %
Delinquent Sales Tax	2,989	5,525	-	7,120	5,525	-
Use Tax	319	527	(39.5) %	2,455	1,194	105.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	9	3,835	-	182	3,835	-
Total Revenue	109,480	130,416	(16.1) %	211,290	229,635	(8.0) %
% of Total Revenue	3.1 %	3.6 %	(0.5) %	2.8 %	3.2 %	(0.4) %

05000 General

Active Accounts	525	505	20	525	505	20
Net Taxable Sales	17,281,650	17,726,912	(2.5) %	35,386,350	34,263,402	3.3 %
Net Sales Tax	561,362	577,799	(2.8) %	1,152,013	1,117,464	3.1 %
Delinquent Sales Tax	2,926	1,201	-	3,551	1,201	-
Use Tax	2,332	3,039	(23.3) %	4,173	5,707	(26.9) %
Delinquent Use Tax	0	0	-	1,323	0	-
Other Revenue	298	913	-	924	913	-
Total Revenue	566,918	582,951	(2.8) %	1,161,984	1,125,285	3.3 %
% of Total Revenue	15.8 %	16.1 %	(0.3) %	15.4 %	15.6 %	(0.2) %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,038,446	1,017,165	2.1 %	2,073,327	1,922,076	7.9 %
Net Sales Tax	33,861	33,158	2.1 %	67,602	62,298	8.5 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	373	482	(22.6) %	965	684	41.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	29	0	-
Total Revenue	34,234	33,640	1.8 %	68,596	62,982	8.9 %
% of Total Revenue	1.0 %	0.9 %	0.1 %	0.9 %	0.9 %	0.0 %

SALES AND USE TAX

February

2013

8

ACCOUNT GROUPS

07000 Lumber

	February 2013	February 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	2,430	2,279	151	2,430	2,279	151
Net Taxable Sales	4,755,715	4,291,047	10.8 %	10,403,811	9,496,786	9.6 %
Net Sales Tax	154,989	139,966	10.7 %	337,238	305,940	10.2 %
Delinquent Sales Tax	0	0	-	1,652	3,868	-
Use Tax	64,231	151,205	(57.5) %	180,258	239,699	(24.8) %
Delinquent Use Tax	0	0	-	0	3,137	-
Other Revenue	431	3,793	-	755	4,086	-
Total Revenue	219,651	294,964	(25.5) %	519,903	556,730	(6.6) %
% of Total Revenue	6.1 %	8.1 %	(2.0) %	6.9 %	7.7 %	(0.8) %

08000 Professional

Active Accounts	1,903	1,876	27	1,903	1,876	27
Net Taxable Sales	1,502,862	1,231,882	22.0 %	2,979,662	2,656,717	12.2 %
Net Sales Tax	47,874	39,649	20.7 %	92,056	84,260	9.3 %
Delinquent Sales Tax	570	0	-	3,988	2,310	-
Use Tax	15,004	34,258	(56.2) %	35,816	93,315	(61.6) %
Delinquent Use Tax	0	0	-	3,175	530	-
Other Revenue	118	518	-	920	936	-
Total Revenue	63,566	74,425	(14.6) %	135,955	181,351	(25.0) %
% of Total Revenue	1.8 %	2.1 %	(0.3) %	1.8 %	2.5 %	(0.7) %

09000 Public Utility

Active Accounts	306	298	8	306	298	8
Net Taxable Sales	13,228,655	13,152,997	0.6 %	27,647,727	26,539,754	4.2 %
Net Sales Tax	432,180	429,819	0.5 %	902,293	866,622	4.1 %
Delinquent Sales Tax	0	0	-	668	0	-
Use Tax	3,434	6,346	(45.9) %	6,125	9,976	(38.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	62	-	60	695	-
Total Revenue	435,614	436,227	(0.1) %	909,146	877,293	3.6 %
% of Total Revenue	12.1 %	12.0 %	0.1 %	12.1 %	12.2 %	(0.1) %

SALES AND USE TAX

February

2013

9

ACCOUNT GROUPS

10000 Unclassified

	February 2013	February 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	1,824	1,805	19	1,824	1,805	19
Net Taxable Sales	7,228,356	7,431,229	(2.7) %	18,118,717	17,415,965	4.0 %
Net Sales Tax	228,741	235,805	(3.0) %	579,248	552,837	4.8 %
Delinquent Sales Tax	5,034	4,615	-	8,072	7,236	-
Use Tax	68,151	44,049	54.7 %	143,262	97,852	46.4 %
Delinquent Use Tax	44,914	0	-	44,914	0	-
Other Revenue	7,579	18,697	-	8,809	19,320	-
Total Revenue	354,419	303,166	16.9 %	784,305	677,245	15.8 %
% of Total Revenue	9.9 %	8.4 %	1.5 %	10.4 %	9.4 %	1.0 %

11200 Home Occupations

Active Accounts	112	105	7	112	105	7
Net Taxable Sales	303,347	356,955	(15.0) %	630,090	681,803	(7.6) %
Net Sales Tax	9,687	11,399	(15.0) %	20,123	21,776	(7.6) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	2	0	0.0 %	9	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	0	-	30	328	-
Total Revenue	9,699	11,399	(14.9) %	20,162	22,104	(8.8) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

Active Accounts	206	213	(7)	206	213	(7)
Net Taxable Sales	1,943,390	1,969,250	(1.3) %	4,614,554	3,654,622	26.3 %
Net Sales Tax	62,763	63,385	(1.0) %	149,059	118,182	26.1 %
Delinquent Sales Tax	0	0	-	647	0	-
Use Tax	114,815	199,107	(42.3) %	244,140	371,357	(34.3) %
Delinquent Use Tax	1,681	0	-	1,681	0	-
Other Revenue	0	5	-	339	46	-
Total Revenue	179,259	262,497	(31.7) %	395,866	489,585	(19.1) %
% of Total Revenue	5.0 %	7.2 %	(2.2) %	5.3 %	6.8 %	(1.5) %

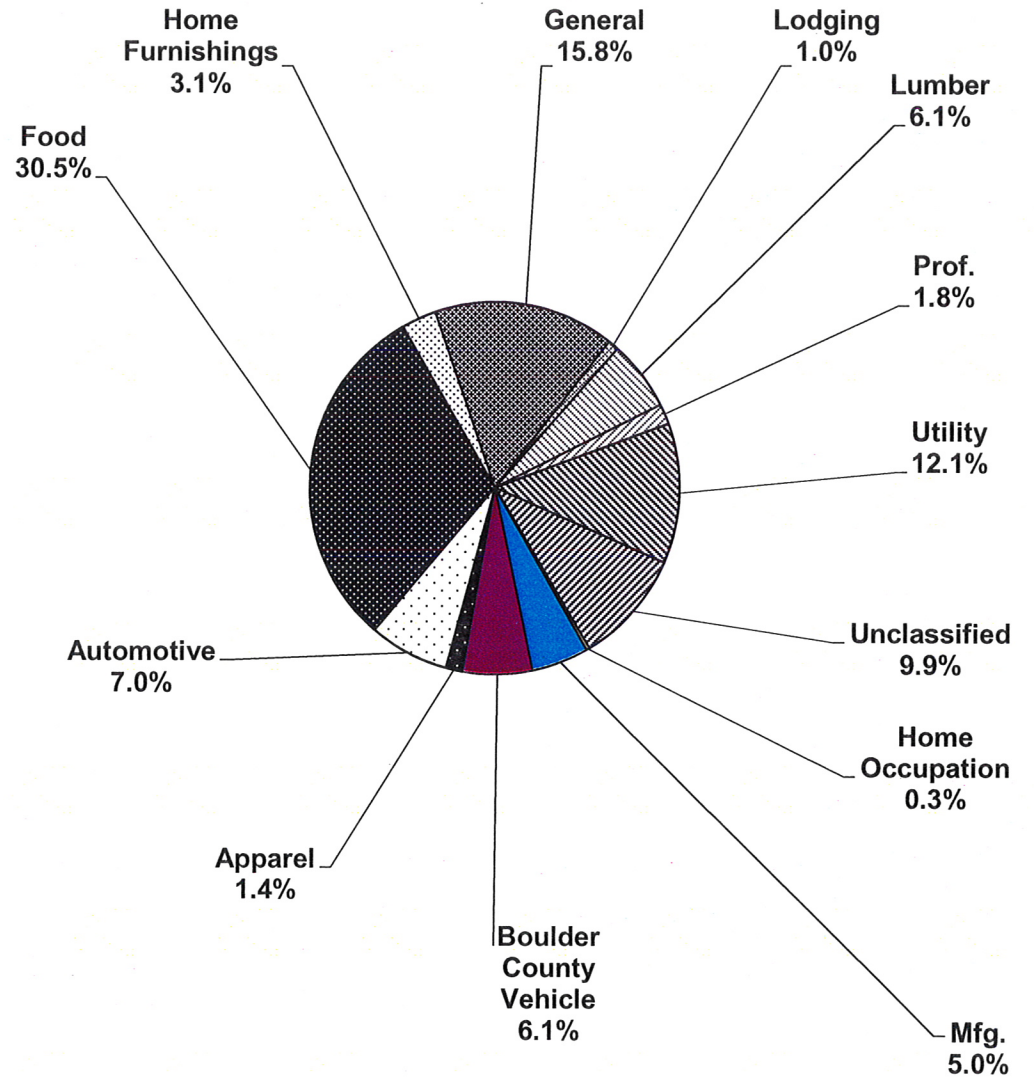
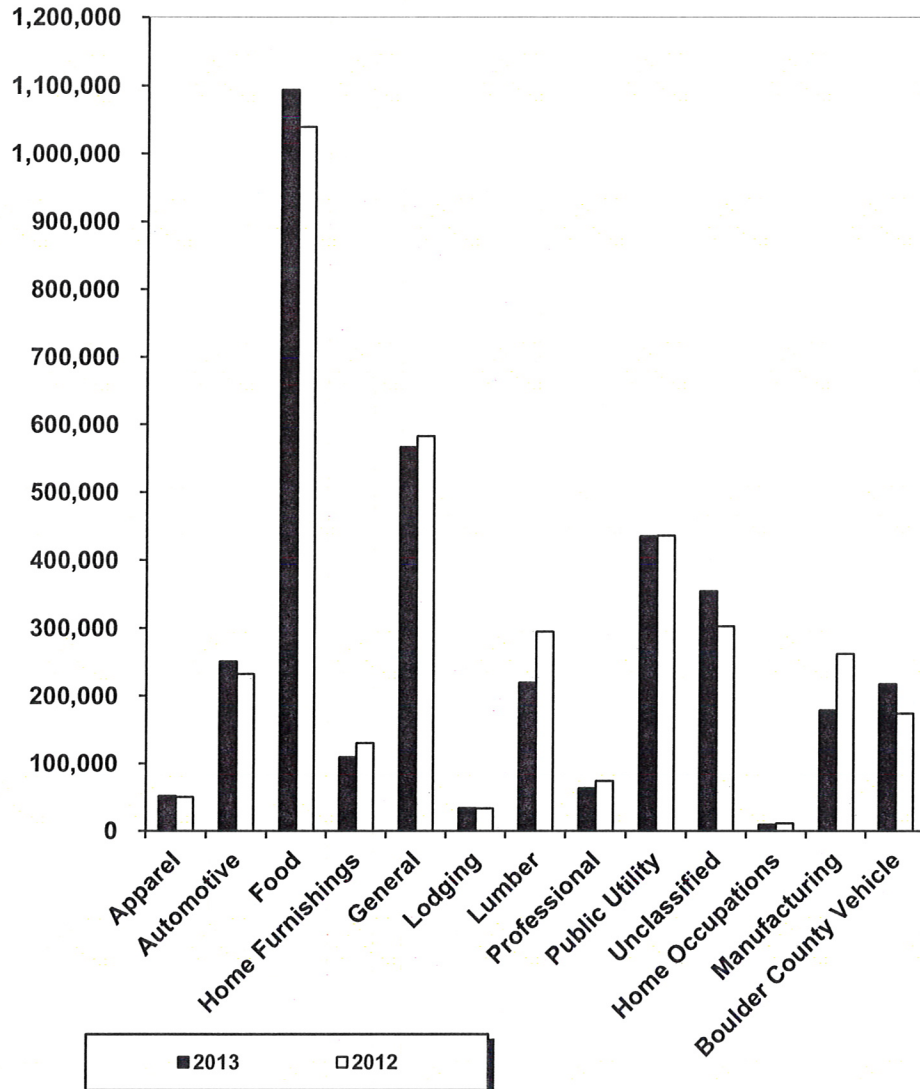
00000 Boulder County Vehicle

Use Tax	218,005	174,233	25.1 %	456,778	363,307	25.7 %
% of Total Revenue	6.1 %	4.8 %	1.3 %	6.1 %	5.0 %	1.1 %

Net Sales & Use Tax by Industry Type

For The Month Of
February
2013

10



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		February 2013						
ACCOUNT GROUP	ACTIVE		February	February	INCR/ (DECR)	YTD	YTD	INCR/ (DECR)
ACCOUNT #	ACCTS		2013	2012		2013	2012	
Apparel	92	Net Taxable Sales	1,595,311	1,547,640	3.1 %	3,347,175	3,039,604	10.1 %
01000		Total Revenue	51,885	50,636	2.5 %	108,961	99,414	9.6 %
Automotive	301	Net Taxable Sales	7,636,390	7,171,191	6.5 %	15,064,287	14,443,286	4.3 %
02000		Total Revenue	250,913	232,533	7.9 %	492,343	470,926	4.5 %
Food	448	Net Taxable Sales	33,328,878	31,637,441	5.3 %	68,518,128	62,268,627	10.0 %
03000		Total Revenue	1,094,085	1,039,575	5.2 %	2,257,515	2,043,863	10.5 %
Home Furnishings	237	Net Taxable Sales	3,360,525	3,879,716	(13.4) %	6,424,245	7,216,778	(11.0) %
04000		Total Revenue	109,480	130,416	(16.1) %	211,290	229,635	(8.0) %
General	525	Net Taxable Sales	17,281,650	17,726,912	(2.5) %	35,386,350	34,263,402	3.3 %
05000		Total Revenue	566,918	582,951	(2.8) %	1,161,984	1,125,285	3.3 %
Lodging	19	Net Taxable Sales	1,038,446	1,017,165	2.1 %	2,073,327	1,922,076	7.9 %
06000		Total Revenue	34,234	33,640	1.8 %	68,596	62,982	8.9 %
Lumber	2,430	Net Taxable Sales	4,755,715	4,291,047	10.8 %	10,403,811	9,496,786	9.6 %
07000		Total Revenue	219,651	294,964	(25.5) %	519,903	556,730	(6.6) %
Professional	1,903	Net Taxable Sales	1,502,862	1,231,882	22.0 %	2,979,662	2,656,717	12.2 %
08000		Total Revenue	63,566	74,425	(14.6) %	135,955	181,351	(25.0) %
Public Utility	306	Net Taxable Sales	13,228,655	13,152,997	0.6 %	27,647,727	26,539,754	4.2 %
09000		Total Revenue	435,614	436,227	(0.1) %	909,146	877,293	3.6 %
Unclassified	1,824	Net Taxable Sales	7,228,356	7,431,229	(2.7) %	18,118,717	17,415,965	4.0 %
10000		Total Revenue	354,419	303,166	16.9 %	784,305	677,245	15.8 %
Home Occupations	112	Net Taxable Sales	303,347	356,955	(15.0) %	630,090	681,803	(7.6) %
11200		Total Revenue	9,699	11,399	(14.9) %	20,162	22,104	(8.8) %
Manufacturing	206	Net Taxable Sales	1,943,390	1,969,250	(1.3) %	4,614,554	3,654,622	26.3 %
12000		Total Revenue	179,259	262,497	(31.7) %	395,866	489,585	(19.1) %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	218,005	174,233	25.1 %	456,778	363,307	25.7 %
GRAND TOTALS	8,404	Net Taxable Sales	93,203,525	91,413,425	2.0 %	195,208,073	183,599,420	6.3 %
		Total Revenue	3,587,728	3,626,662	(1.1) %	7,522,804	7,199,720	4.5 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

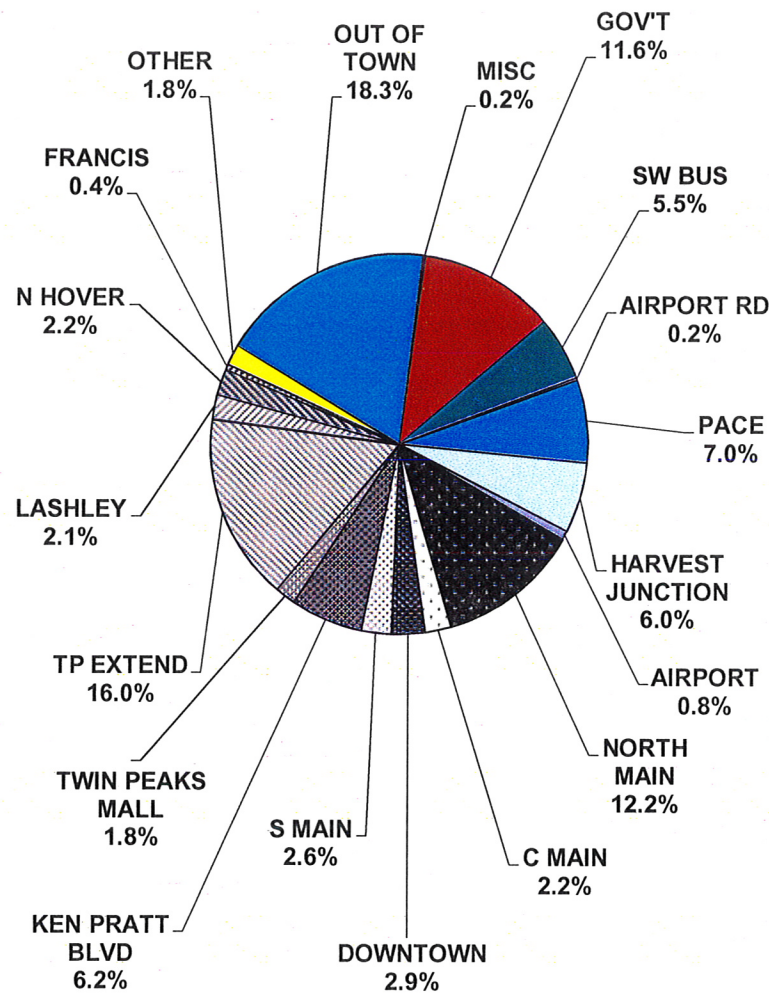
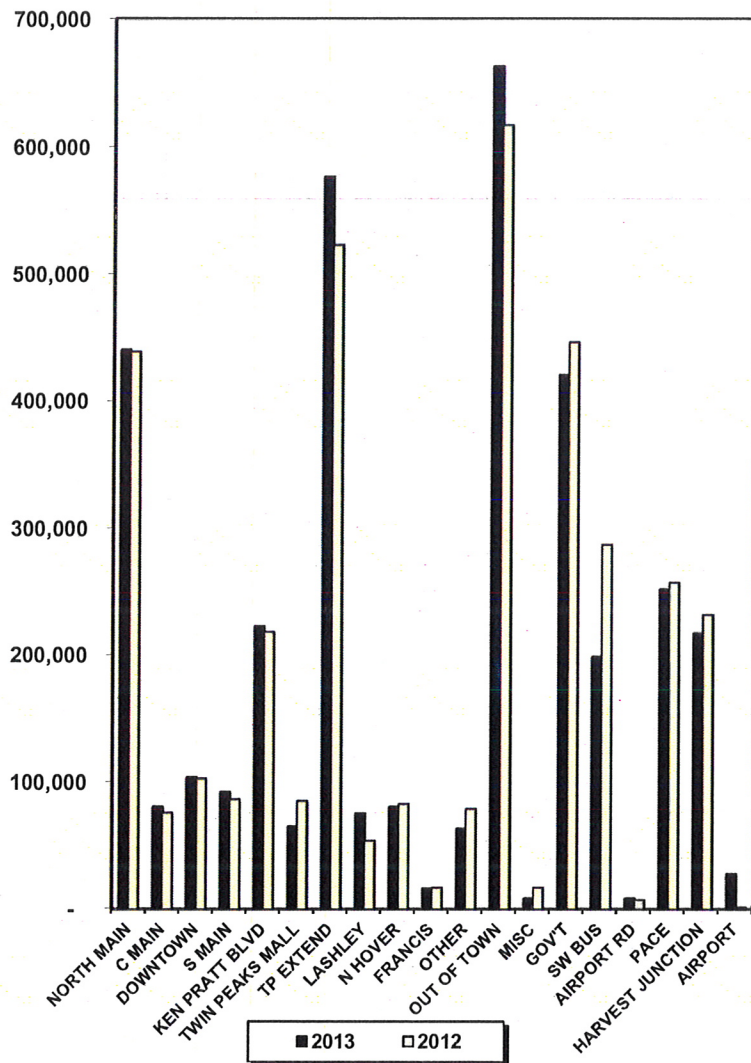
13

		2013							
LOCATION		% OF TOTAL	February 2013	February 2012	INCR/ (DECR)		YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.3%	13,335,241	13,286,892	0.4 %		26,949,688	26,077,832	3.3 %
	Total Revenue	12.3%	440,594	438,857	0.4 %		894,652	860,359	4.0 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,479,309	2,308,496	7.4 %		4,708,166	4,415,192	6.6 %
	Total Revenue	2.3%	80,750	75,760	6.6 %		151,084	145,372	3.9 %
DOWNTOWN	Net Taxable Sales	3.4%	3,164,203	3,026,812	4.5 %		6,166,893	6,023,037	2.4 %
	Total Revenue	2.9%	103,937	102,880	1.0 %		202,356	190,679	6.1 %
SOUTH MAIN	Net Taxable Sales	3.1%	2,885,916	2,632,839	9.6 %		5,692,271	4,957,109	14.8 %
	Total Revenue	2.6%	92,456	86,535	6.8 %		184,552	162,352	13.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.2%	6,727,441	6,643,668	1.3 %		13,769,293	13,558,901	1.6 %
	Total Revenue	6.2%	222,839	218,181	2.1 %		454,329	445,526	2.0 %
TWIN PEAKS MALL	Net Taxable Sales	2.1%	1,979,688	2,512,254	(21.2) %		4,146,716	5,002,870	(17.1) %
	Total Revenue	1.8%	65,142	85,176	(23.5) %		136,247	169,160	(19.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.7%	17,385,179	15,369,795	13.1 %		37,672,307	30,816,197	22.2 %
	Total Revenue	16.1%	576,470	522,758	10.3 %		1,255,090	1,046,883	19.9 %
LASHLEY	Net Taxable Sales	2.3%	2,187,682	1,583,366	38.2 %		3,997,681	3,421,949	16.8 %
	Total Revenue	2.1%	75,278	53,623	40.4 %		138,307	118,054	17.2 %
NORTH HOVER	Net Taxable Sales	2.6%	2,451,494	2,501,200	(2.0) %		4,849,130	4,901,441	(1.1) %
	Total Revenue	2.2%	80,716	82,786	(2.5) %		159,815	161,281	(0.9) %
FRANCIS	Net Taxable Sales	0.7%	615,936	486,327	26.7 %		1,023,204	974,176	5.0 %
	Total Revenue	0.4%	16,139	16,617	(2.9) %		29,288	32,718	(10.5) %
ALL OTHERS	Net Taxable Sales	1.9%	1,743,136	1,919,735	(9.2) %		3,575,031	3,836,025	(6.8) %
	Total Revenue	1.8%	63,429	78,876	(19.6) %		132,642	146,318	(9.3) %
OUT OF TOWN	Net Taxable Sales	18.2%	16,930,194	17,183,477	(1.5) %		37,202,120	35,920,683	3.6 %
	Total Revenue	18.5%	662,784	616,877	7.4 %		1,406,071	1,278,845	9.9 %
MISCELLANEOUS	Net Taxable Sales	0.3%	233,173	506,976	(54.0) %		753,640	973,737	(22.6) %
	Total Revenue	0.2%	8,399	16,668	(49.6) %		25,444	32,690	(22.2) %
CITY, BLDR CO	Net Taxable Sales	4.5%	4,198,525	3,793,914	10.7 %		8,361,287	7,570,921	10.4 %
	Total Revenue	11.7%	420,497	446,258	(5.8) %		910,442	843,680	7.9 %
SW BUSINESS	Net Taxable Sales	2.5%	2,319,461	2,516,622	(7.8) %		6,744,963	6,033,006	11.8 %
	Total Revenue	5.5%	198,782	287,072	(30.8) %		467,786	605,371	(22.7) %
AIRPORT ROAD	Net Taxable Sales	0.3%	259,595	221,085	17.4 %		486,103	443,828	9.5 %
	Total Revenue	0.2%	8,380	7,106	17.9 %		15,691	14,267	10.0 %
PACE	Net Taxable Sales	8.2%	7,666,571	7,851,555	(2.4) %		15,837,582	15,244,289	3.9 %
	Total Revenue	7.0%	252,283	257,513	(2.0) %		519,026	502,193	3.4 %
HARVEST JUNCTION	Net Taxable Sales	7.1%	6,612,993	7,038,584	(6.0) %		13,317,927	13,385,764	(0.5) %
	Total Revenue	6.1%	217,507	231,961	(6.2) %		437,373	442,258	(1.1) %
AIRPORT	Net Taxable Sales	0.0%	27,788	29,828	(6.8) %		54,070	42,463	27.3 %
	Total Revenue	0.0%	1,346	1,158	16.3 %		2,609	1,715	52.2 %
TOTALS	Net Taxable Sales	100%	93,203,525	91,413,425	2.0 %		195,308,072	183,599,420	6.4 %
	Total Revenue	100%	3,587,728	3,626,662	(1.1) %		7,522,804	7,199,720	4.5 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
February
2013



DESIGNATION

APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

NORTH MAIN

N Business between TERRY and EMERY from HWY 66 to 17TH AVE.

CENTRAL MAIN

C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

DOWNTOWN

D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

SOUTH MAIN

S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

KEN PRATT BOULEVARD

F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

TWIN PEAKS MALL

T Business on the TWIN PEAKS MALL Complex.

TW PKS SQ EXTENDED

P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

LASHLEY

L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

NORTH HOVER

H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

FRANCIS

R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

ALL OTHERS

E All other licensed business within the City limits of Longmont.

OUT OF TOWN

O All out of town Business licensed to collect Longmont taxes.

AIRPORT

A Business located at the Vance Brand Municipal Airport

MISCELLANEOUS

X Non-licensed and Temporary Business.

CITY, BLDR CO

V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

SW BUSINESS

W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

AIRPORT ROAD

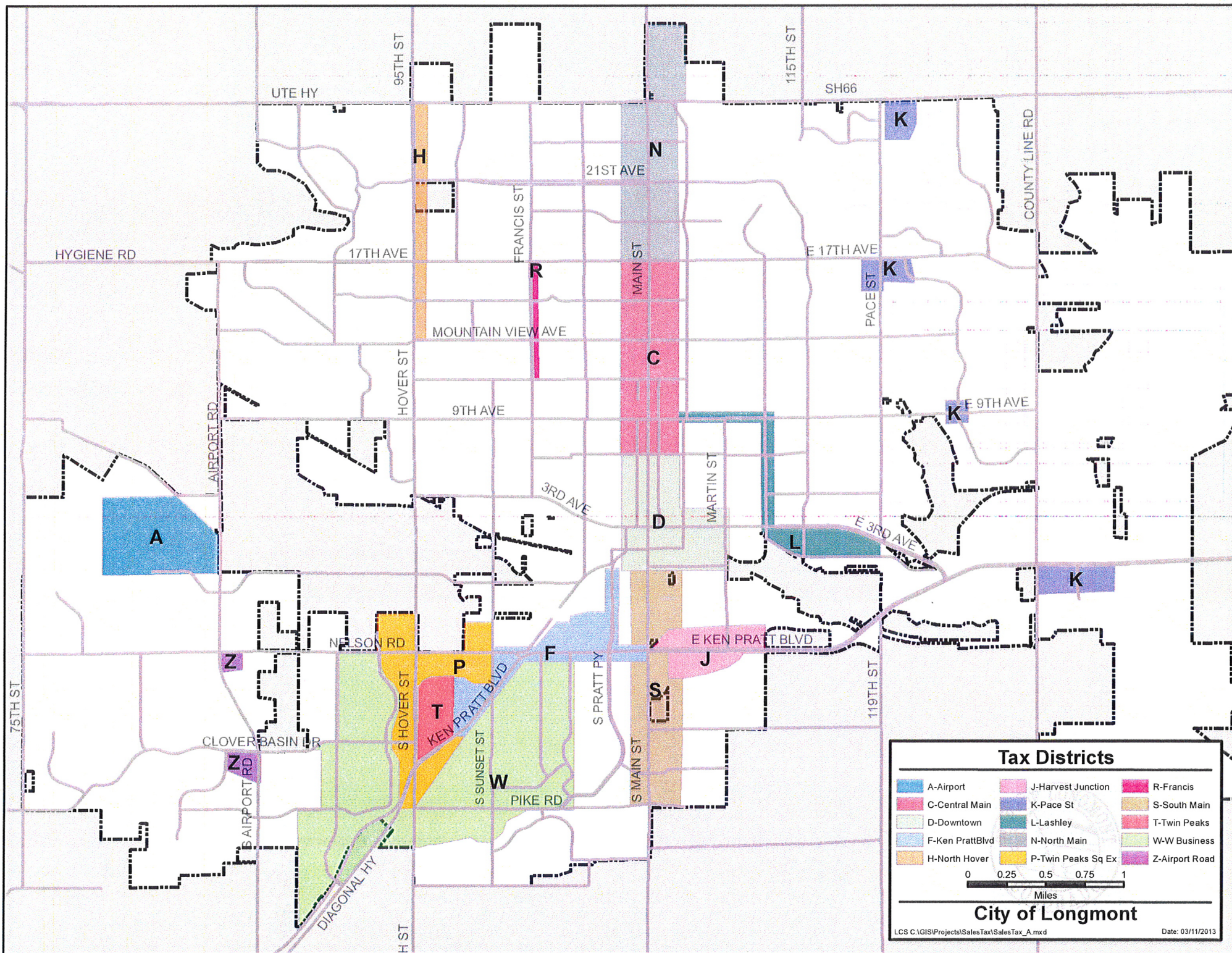
Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

PACE STREET

K Business generally located on and east of PACE STREET and South of HIGHWAY 66.

HARVEST JUNCTION

J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

February

2013

	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March		0.0 %			0.0 %	
April		0.0 %			0.0 %	
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 38,409</u>	10.5 %	<u>\$ 34,772</u>			